

IREDELL COUNTY, NORTH CAROLINA
2018-2019
BUDGET ORDINANCE

Be it ordained by the Board of Commissioners of Iredell County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for this County:

County Commissioners	\$ 225,259
Administration	764,688
Human Resources	522,836
Elections	647,303
Finance	1,244,049
Tax Administration & Land Records	3,478,012
Information Technology Services	2,013,630
Register of Deeds	830,436
Facility Services Operations & Buildings	3,837,748
Vehicle Services	384,301
Courts	781,173
Legal	111,000
Economic Development	2,379,320
General Governmental	2,969,040
Special Appropriations	615,344
Sheriff's Department	15,851,024
Jail	10,629,795
Animal Services	1,592,079
Emergency Communications	2,944,847
Emergency Medical Service	9,500,725
Fire Marshal	444,144
Emergency Management	364,962
Public Safety Outside Agencies	916,326
Building Standards & Central Permitting	2,814,011
Planning & Erosion Control	764,504
Cooperative Extension Service	367,076
Health Department	8,999,730
Human Services Building	251,767
Partners Behavioral Healthcare	565,875
Social Services Administration	21,684,810
Veterans Service	190,904
Public Library	3,589,929
Recreation & Parks	1,067,219
School Funding	95,726,022
Debt Service	2,118,728
Transfer to JCPC	24,500
Transfer- Facilities Improvement Fund	425,000
Transfer to Countywide Fire Tax Dist.	195,103
Capital Improvement Fund	3,288,900
Total Expenditures - General Fund	\$205,122,119

Section 2. It is estimated that the following revenues will be available in the General Fund for Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

Taxes:	
Ad Valorem – Current	\$ 120,840,394
Ad Valorem – Delinquent	1,927,800
Interest on Delinquent Taxes	582,930
Local Option 1¢ Sales Tax	20,824,336
1983 Local Option 1/2¢ Sales Tax	9,529,520
1986 Local Option 1/2¢ Sales Tax	10,194,080
Municipal Hold Harmless	(3,263,520)
Medicaid Hold Harmless	1,800,000
Interest on Investments	700,000
ABC 5¢ Bottle Tax	50,000
Cable TV Tax	495,000
Court Facility Fees	258,000
Tax Collection Fees	950,000
Register of Deeds Fees	2,844,750
Sheriff's Office and Jail Revenues	1,204,686
EMS (911) Fees	4,673,567
Building Standards	4,919,297
Planning	387,015
Health Department Revenues	5,026,560
Social Services Revenues	11,781,119
Recreation Fees and Grants	361,220
Other Financing Sources	6,306,757
Other Revenues	2,728,608
Total Revenues – General Fund	\$205,122,119

Section 3. There is hereby levied a tax rate of 52.75¢ per One Hundred Dollars Valuation of property listed for taxes as of January 1, 2018. Total estimated property valuation for ad valorem tax purposes for the 2018-2019 fiscal year is \$23,174,640,000. The estimated tax collection rate is 98.85% for 2018-2019 fiscal year.

Section 4. All ABC – 5¢ Bottle Tax Revenues received from Code 347-01 of the 2018-2019 General Fund Revenues are designated to support the County's 2018-2019 appropriation to Partners Behavioral Healthcare designated for alcoholic rehabilitation programs.

Section 5. Capital Outlay funds are appropriated to the two school units as follows:

	Iredell- Statesville Schools	Mooreville Graded School District	Total
Restricted Sales Taxes	\$ 6,978,789	\$1,996,515	\$ 8,975,304
7.5¢ Ad Valorem Tax	14,346,866	2,834,232	17,181,098
Additional Ad Valorem Tax	4,810,707	1,374,488	6,185,195
4.25¢ Ad Valorem Tax	2,176,540	3,115,350	5,291,890
Interest on QSCB	466,535	-	466,535
Interest on Build America Bonds	10,404	-	10,404
Totals	\$28,789,841	\$9,320,585	\$38,110,426

Capital Outlay appropriated by the Board of Commissioners is to be expended for the following categories as contained in G.S. 115C-426(f):

- (1) Acquisition of land
- (2) Building acquisition and construction
- (3) Acquisition or replacement of furnishings, equipment, and technology
- (4) Acquisition of school buses
- (5) Acquisition of activity buses

Approved Capital Expenditures for the two school units are as follows:

Iredell-Statesville Schools	
Debt Service	
2015 G. O. Refunding Bonds	\$3,068,400
2015 General Obligation Bond (Cool Spring)	1,170,076
2016 General Obligation (NIHS/SIHS)	1,473,000
2008 COPS Refunding Bond	2,213,615
2009 Build America Bond	547,050
2013 COPs Refunding (2003)	1,363,573
2013 USDA REDLG Loan	130,000
2015 Limited Obligation Refunding Bond	2,425,651
2016 Limited Obligation Refunding Bond	6,108,480
Debt Financing Costs	30,000
Total Debt Service	18,529,845
Capital Outlay	
Furniture, Equipment & Technology	4,011,500
Land Purchase	100,000
Roofing	925,000

Paving	750,000
Annual Renovations	3,938,496
Vehicles (Buses and other)	535,000
Total Capital Outlay	10,259,996
Total – Iredell Statesville Schools	\$28,789,841

Mooresville Graded School District	
Debt Service	
2015B G.O. Refunding Bonds	\$ 513,521
2015 G.O. Bonds (MHS)	3,115,350
2015 Limited Obligation Refunding Bond	535,349
2016 Limited Obligation Refunding Bond	2,036,160
2008 Installment Financing Refunding	372,535
2013 COPs Refunding (2003)	702,446
Debt Financing Costs	12,000
Total Debt Service	7,287,361
Capital Outlay	
Roofing, land purchase, renovations	1,700,823
Furniture & Equipment	107,401
Vehicles	225,000
Total Capital Outlay	2,033,224
Total – Mooresville Graded School District	\$9,320,585

Deviation of more than 10% from approved Capital Expenditures will require prior approval from the Iredell County Board of Commissioners.

Section 6. Current Expense funds are appropriated to the two school units as follows:

Iredell-Statesville Schools	\$37,203,500
Mooresville Graded School District	10,636,125
Total	\$47,839,625

Section 7. Fiscal year 2018-2019 appropriations to Mitchell Community College are as follows:

Mitchell Community College	
Current Expense	\$3,458,231
Capital Outlay	1,101,535
Debt Service	
2015B G.O. Refunding Bond	43,679
2008 General Obligation Bonds	382,815
2009 Build America Bond	310,530
Total Debt Service	737,024
Total – Mitchell Community College	\$5,296,790

Section 8. In order to carry out their duties, copies of this Budget Ordinance shall be furnished to the County Commissioners, the Finance Officer, and the Clerk to the Board.

Section 9. The Acting County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) The Acting County Manager or her designee may transfer amounts between objects of expenditure within a department except that no transfers shall be made into or out of salaries and benefits without approval by the Board of County Commissioners.
- b) The Acting County Manager may transfer amounts up to \$50,000 between departments of the same fund with an official report on such transfer at the next regular meeting of the Board of Commissioners.
- c) The Acting County Manager or her designee may transfer amounts from funds appropriated by the Board of Commissioners for salary scale adjustments, performance increases, reclassifications or other salary increases into the salary and benefit accounts of any department.
- d) The Acting County Manager or her designee may transfer amounts from funds appropriated by the Board of Commissioners for Part-time and Overtime Salaries into the salary accounts of any department.
- e) The Acting County Manager may transfer amounts between the departments operated under the authority of the Sheriff of Iredell County.
- f) The Acting County Manager may transfer funds during the fiscal year for projects approved in the Capital Improvement Plan to the appropriate departmental budget.
- g) The Acting County Manager may expend up to \$100,000 for emergency needs upon the chairman's official declaration of a state of emergency.

Section 10. Iredell County officials and employees will be reimbursed at a rate equal to the IRS mileage reimbursement rate for authorized travel on behalf of the county.

Section 11. Funds appropriated in prior fiscal years and encumbered on June 30, 2018 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 12. The Board of County Commissioners hereby authorizes the Iredell County Tax Collector to collect taxes or other fees listed on the ad valorem tax bill for the City of Statesville, Town of Mooresville, Mooresville Graded School District, Town of Harmony, Town of Love Valley, Town of Troutman, Town of Davidson and any other municipality in compliance with contracts adopted by the respective governing boards. A charge of one and one-half (1½) percent of all taxes or other fees collected for the taxing districts will be payable to Iredell County for the collection services. A charge of three percent of all assessments collected will be payable to Iredell County for billing and collection of special assessments billed on behalf of the Town of Mooresville.

Section 13. The Board of County Commissioners hereby authorizes the Iredell County Tax Collector to process taxes received from the NC Department of Revenue’s Vehicle Tax System and distribute those collections net of NCDMV collections fees to the City of Statesville, Town of Mooresville, Mooresville Graded School District, Town of Harmony, Town of Love Valley, Town of Troutman, and Town of Davidson.

Section 14. The fiscal year 2018-2019 tax rates for the fire districts are levied as follows:

County-wide	7.00¢ per \$100 of valuation
East Alexander	7.00¢ per \$100 of valuation
Mt. Mourne	6.00¢ per \$100 of valuation
Shepherds	7.00¢ per \$100 of valuation
Troutman	7.00¢ per \$100 of valuation

The estimated collection rate for the four established fire districts is as follows: County-wide 98.18%; East Alexander 96.91%; Mt. Mourne 99.18%; Shepherds 98.73%; Troutman 98.18%.

Fiscal year 2018-2019 estimated property valuations for the fire tax districts for ad valorem tax purposes are as follows:

County-wide	\$8,172,750,000
East Alexander	168,733,500
Mt. Mourne	1,409,100,000
Shepherds	1,589,379,000
Troutman	2,223,450,000

Section 15. The following amounts are appropriated for the five fire districts for fiscal year beginning July 1, 2018 and ending June 30, 2019.

County-wide	\$ 6,017,340
East Alexander	120,562
Mt. Mourne	848,275
Shepherds	1,126,187
Troutman	1,565,390

It is estimated the following revenues will be available for the five fire tax districts for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

County-wide Fire Tax District	
Current Ad Valorem Taxes	\$5,616,805
Delinquent Ad Valorem Taxes	100,000
Interest on Delinquent Taxes	29,610
Investment Earnings	8,000
Transfer from General Fund	195,105
Appropriated Fund Balance	67,820
Total Revenue	\$6,017,340
East Alexander Fire Tax District	
Current Ad Valorem Taxes	\$114,462
Delinquent Ad Valorem Taxes	4,600
Interest on Delinquent Taxes	1,400
Investment Earnings	100
Total Revenue	\$120,562
Mt. Mourne Fire Tax District	
Current Ad Valorem Taxes	\$838,525
Delinquent Ad Valorem Taxes	6,000
Interest on Delinquent Taxes	2,000
Investment Earnings	1,750
Appropriated Fund Balance	-
Total Revenue	\$848,275
Shepherds Fire Tax District	
Current Ad Valorem Taxes	\$1,098,437
Delinquent Ad Valorem Taxes	20,000
Interest on Delinquent Taxes	5,000
Investment Earnings	2,750
Total Revenue	\$1,126,187
Troutman Fire Tax District	
Current Ad Valorem Taxes	\$1,528,090
Delinquent Ad Valorem Taxes	26,000
Interest on Delinquent Taxes	6,800
Investment Earnings	4,500
Appropriated Fund Balance	-
Total Revenue	\$1,565,390

Section 16. The Board of Commissioners hereby agrees to contract with existing volunteer fire departments in Iredell County to provide fire protection to the County-wide, East Alexander, Mt. Mourne, Shepherds, and Troutman Fire Districts. The County Finance Officer shall not release funds to the departments unless an executed contract is on file for each individual fire department.

Section 17. The Board of Commissioners hereby agrees to contract with Iredell County Rescue Squad, North Iredell Rescue Squad, Troutman Rescue Squad, Lake Norman Fire & Rescue, Mooresville Fire & Rescue, Mt. Mourne Fire & Rescue, Shepherds Fire & Rescue, and South Iredell Fire & Rescue to provide rescue squad services for which they are certified and the County requires within the boundaries of the Rescue Squad Service District. The County Finance Officer is instructed not to release funds to the departments unless an executed contract is on file for each rescue squad.

Section 18. The 911 Emergency Telephone System Fund was established as a self-supporting special revenue fund on July 1, 1991. Effective January 1, 2008, all revenues of the Fund are provided by allocations of service fees from the NC 911 Fund. It is estimated the following revenues will be available for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

NC PSAP Funds	\$730,137
Appropriated Fund Balance	42,710
Total Revenue	\$772,847

Section 19. The following amount is appropriated in the 911 Emergency Telephone System Fund for the operation and maintenance of the 911 System for the fiscal year 2018-2019.

911 Operations	\$772,847
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Section 20. The Transportation Special Revenue Fund was established on July 1, 2004 to account for grants and other special revenue received for the operation of Iredell County Transportation Service and Iredell Community Transportation. It is estimated that the following revenues will be available for the fiscal year 2018-2019.

Rural Operating Assistance Grants	\$ 230,669
NC DOT Community Transportation Grant	1,732,475
Elderly Disabled Grant – Urban (5310)	75,000
FTA Elderly Disabled Grant -Rural (5310)	60,000
Elderly Disabled Grant – Capital (5310)	200,000
Transportation Fees	1,090,000
Urban 5307 Funds	300,000
JARC Grant	60,000
Other Passenger Fares	60,000
Vehicle Advertisements	25,000
Sale of County Property	50,000

Investment Earnings	5,000
VS Labor Credits	15,000
Insurance Claim Proceeds	5,000
Total Revenue	\$3,908,144

Section 21. The following amounts are appropriated for the fiscal year 2018-2019 in the Transportation Special Revenue Fund for the operation of the Iredell County Area Transportation Service.

Salaries and Benefits	\$1,995,047
Operating Costs	669,834
Capital Outlay	1,240,970
Indirect Costs	2,293
Total Expenditures	\$3,908,144

Section 22. The JCPC Special Revenue fund is established to account for Juvenile Delinquency and Prevention Grants received from the State of North Carolina and passed through Iredell County to outside agencies.

It is estimated the following revenues will be available for pass-through grants for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Juvenile Crime Prevention Council Grant	\$286,800
Transfer from General Fund -	
Local Grant Match	24,500
Appropriated Fund Balance	15,000
Total Revenue	\$326,300

Section 23. Appropriations of the JCPC Special Revenue Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

Grants to Outside Agencies	\$295,798
Admin Asst. PT	5,735
Administrative Costs	9,767
Prior Year Repayments	15,000
Total Expenditures	\$326,300

Section 24. The Solid Waste Disposal Enterprise Fund was established as of July 1, 1991, for the operation of a baler facility and sanitary landfill. In accordance with G.S. 153A-292, the following rates are established for the fiscal year 2018-2019.

Non-residential solid waste	Per ton	\$ 35.00
Construction/demolition	Per ton	35.00
Road Material	Per ton	12.00
Shingles	Per ton	15.00
Electronics Fee (CRT TV's & Monitors)	Per Item	10.00
Non-friable Asbestos	Per ton	35.00
Friable Asbestos	Per ton	110.00
Brush < 8 inch diameter	No charge	No charge
Brush > 8 inch diameter	Per ton	35.00
Pallets	Per ton	35.00
Pallet Cleanup Fee	Triple Tipping Fee	
Animal carcasses	Per ton	110.00
Passenger vehicle tires off rim	Per ton	100.00
Passenger vehicle tires on rim		150.00
Heavy equipment tires	Per ton	250.00
Commercial / demolition transportation fee from Mooresville Transfer Station	Per ton	10.00
Compost/Mulch	One Pickup Load Per loader bucket – all quantities exceeding 1 Pickup load	No charge 5.00
Convenience Sites – Const./Demo	Per Pickup Load	10.00
	Per ½ Pickup Load	5.00
NC Solid Waste Tax (all items placed in the landfill)	Per ton	2.00
Special Handling	Per load	\$35.00
*Household Waste Disposal Fee	Per household	\$52.00
*Household Waste Disposal Fee (with elderly exemption)	Per household	\$26.00
Household tire fees – Convenience Sites (once a year, no charge for 5 “off the rim” tires)	Passenger tire Large Tractor tire	5.00 10.00
* Household Waste Disposal Fee covers all waste delivered by the homeowner except construction / demolition and tires.		

Household Waste Disposal Fees will be added on all 2018 tax bills for each residence in Iredell County. “Residence” means property used or, if vacant, designed to be used as a residential dwelling for one or more persons, whether or not the property is also used for other non-dwelling purposes excluding commercial uses. The term includes mobile homes, single family, multi-family, and other structures used or designed to be used as residential dwellings. There can be multiple residences within a single structure, such as apartments, duplexes, town houses or condominiums. The Household Waste Disposal Fee is to be collected in the same manner as property taxes in accordance with G.S. 153A-293, and it will be collected when delinquent in the same manner as delinquent real property taxes. It is estimated the following revenues will be available for the fiscal year July 1, 2018 through June 30, 2019.

Tipping Fees	\$4,290,278
Household Waste Disposal Fees (Household Availability)	3,811,000
NC Disposal Tax	75,200
NC DEQ HHW Collection Facility	67,106
NC Electronics Management	12,000
Mulch/Compost Sales	1,000
Electronics Management Fees	22,200
Recycling Sales	99,185
Scrap Metal Sales	95,880
White Goods Metal Sales	33,000
Tire Disposal Reimbursement & Fees	238,500
White Goods Reimbursement	60,000
Transport Fees – Mooresville Site Commercial Waste	168,200
Investment Earnings	150,000
Twin Oaks Lease	29,200
Methane Gas Rights	270,000
Citations	500
Appropriated Retained Earnings	7,150,000
Appropriated Retained Earnings – White Goods	136,545
Total Revenue	\$16,709,794

Section 25. The following amounts are hereby appropriated in the Solid Waste Disposal Fund for the fiscal year July 1, 2018 – June 30, 2019.

Administration & Operations	\$6,579,567
Debt Service	339,360
Lined Landfill Closure Escrow	586,543
Capital Outlay	1,796,242
Transfer to General Fund	203,481
Transfer to Solid Waste Capital Project	7,150,000
Increase Fund Balance	54,601
Total Expenditures	\$16,709,794

Section 26. The EMS Specialty Services Enterprise Fund was established in December, 2011 to account for the operations of a convalescent transport service. Estimated revenues for the fiscal year beginning July 1, 2018 through June 30, 2019 are as follows:

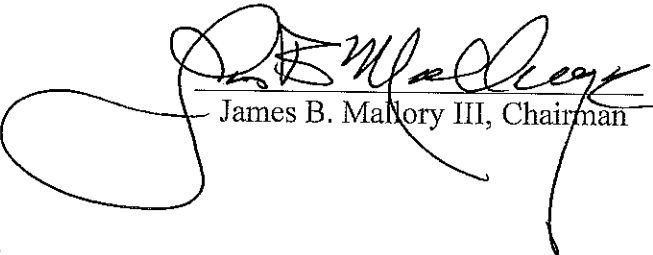
Convalescent Transport Fees and Standby	\$1,164,098
Appropriated Fund Balance	190,363
	\$1,354,461

Section 27. The following amounts are hereby appropriated in the EMS Specialty Services Fund for the fiscal year July 1, 2018– June 30, 2019.

Salaries & Benefits	\$834,410
Operating Costs	267,808
Capital Outlay	6,950
Public Safety Complex Contribution	125,000
Transfer to General Fund-Dispatcher & Indirect	120,293
Total	\$1,354,461

This Ordinance being duly passed and adopted this 15 day of June 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS



 James B. Mallory III, Chairman



 Retha C. Gaither, Clerk to the Board

2018-2019
Fund 66 – Healthcare Benefits
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Health Care Benefits Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Contributions from Employer	\$9,300,620
Contributions from Employees	1,387,960
Contributions for Retirees	955,000
Stop Loss Claims Payments	719,000
COBRA Credits	18,500
Investment Earnings	15,000
Appropriated Fund Balance	-
Total Revenues	\$12,396,080

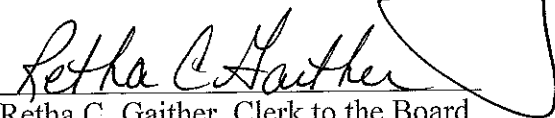
Section 2. It is estimated the following expenditures will be made in the Health Care Benefits Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Healthcare Benefits	
Health Claims Payments	\$ 7,150,000
Prescription Benefits	1,918,000
Claims Administration	620,000
FSA Administration	9,750
Stop Loss Insurance	1,406,100
Employee Life Insurance	180,000
Employee Health Clinic	298,530
Health Savings Deposits	261,250
Health Reimbursement Accounts	64,000
Professional Services	67,500
	11,975,130
Wellness	
Wellness Coordinator Salary & Benefits	75,496
Operating Costs	3,854
Wellness Incentives	315,000
Wellness – HRA, Nursing Services, etc.	18,400
Incentive prizes, Educational Materials	8,200
	420,950
Total Expenditures	\$12,396,080

Adopted this 45 day of June 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS


 James B. Mallory III, Chairman


 Retha C. Gaither, Clerk to the Board

2018-2019
Fund 67 – Property and Liability
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Property and Liability Self Insurance Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

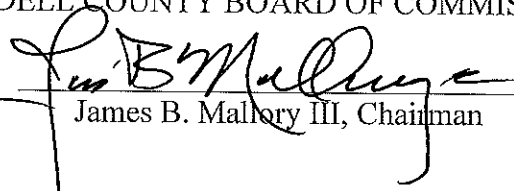
Contributions from Other Funds	\$ 935,555
Investment Earnings	300
Appropriated Fund Balance	-
Total Revenue	\$ 935,855

Section 2. It is estimated the following expenditures will be made in the Property and Liability Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

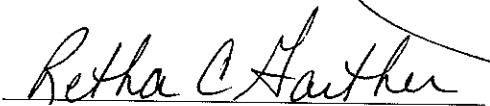
Insurance Premium	\$ 835,855
Deductible Insurance Pool	90,000
Other Expenses	10,000
Total Revenue	\$ 935,855

Adopted this 65 day of June 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS



 James B. Mallory III, Chairman



 Retha C. Gaither, Clerk to the Board

2018-2019
Fund 68 – Workers Compensation
Self-Insurance Fund

Section 1. It is estimated the following revenues will be available in the Workers Compensation Self Insurance Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.


Employer Contribution	\$ 1,017,250
Investment Earnings	1,000
Appropriated Fund Balance	-
Total Revenues	\$ 1,018,250

Section 2. It is estimated the following expenditures will be made in the Workers Compensation Self Insurance Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Workers Compensation Claims	\$ 455,050
Indemnity Payments	250,000
NCACC Program Costs	312,700
Claims Administration	-
Reporting Software Subscription	500
Total Expenditures	\$ 1,018,250

Adopted this 5 day of June 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS


 James B. Mallory III, Chairman


 Retha C. Gaither, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 414 - Iredell County Facilities Improvements Fund

Be it Ordained by the Board of County Commissioners of Iredell County, North Carolina:

Section 1. Funds for this Amended Capital Project Fund will be provided from the following Source:

	Amended 2/6/2018	Amendment	Amended 6/5/2018
Transfer from General Fund	\$4,927,200	\$ 425,000	\$5,352,200

Section 2. The following costs shall be paid from this fund:

	Amended 2/6/2018	Amendment	Amended 6/5/2018
Building Improvements	\$4,927,200	\$ 425,000	\$5,352,200

Section 3. This Capital Project Fund shall continue until the projects are complete.

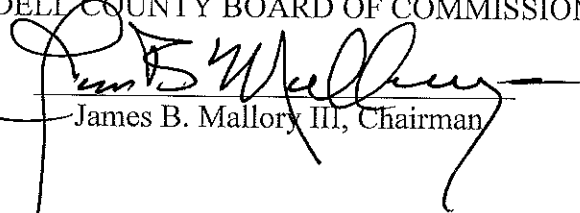
Section 4. Payments from this Capital Project Fund shall be authorized by the Acting County Manager or her designee.

Section 5. The Acting County Manager is authorized to allocate funds between priority improvements as needed.

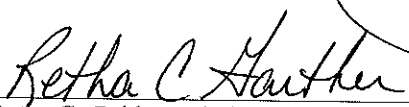
Section 6. This Amended project is effective upon adoption.

Adopted this 5 day of June, 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS



 James B. Mallory III, Chairman



 Retha C. Gaither, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 421 – New Jail Construction Project

Be it Ordained by the Board of County Commissioners of Iredell County, North Carolina:

Section 1. Funds for this Amended Capital Project Fund will be provided from the following sources:

	Amended 3/20/2018	Amendment	Amended 6/5/2018
Transfer from Capital Reserve Fund	\$ 250,930		\$ 250,930
Investment Earnings	251,655	63,210	314,865
Transfer from General Fund	24,838,425		24,838,425
Transfer from Public Safety Complex Capital Proj Fund	3,473,825		3,473,825
	\$ 28,814,835	\$ 63,210	\$ 28,878,045

Section 2. The following costs shall be paid from this fund:

	Amended 3/20/2018	Amendment	Amended 6/5/2018
Salaries and Wages	\$ 94,484	52,345	\$ 146,829
FICA	7,231	4,005	11,236
Employee Health Benefits	435	130	565
Retirement	11,805	6,705	18,510
Professional Services – Architect	1,737,000		1,737,000
Professional Services – Other	26,404		26,404
Departmental Supplies	5,444	25	5,469
Site Development	2,240		2,240
Contingency	750,000		750,000
Special Permitting	257,785		257,785
Construction Costs – Other	28,553		28,553
Design and Construction	25,893,454		25,893,454
	\$ 28,814,835	\$ 63,210	\$ 28,878,045


Section 3. This Capital Project Fund shall continue until the project is complete.

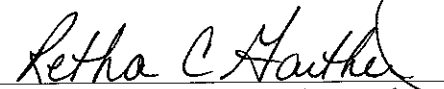
Section 4. Payments from this Capital Project Fund shall be authorized by the Acting County Manager or her designee. Payments from contingency may be approved by the Acting County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this 5 day of June, 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS


James B. Mallory III, Chairman


Retha C. Gaither, Clerk to the Board

Iredell County, North Carolina
Amended Capital Project Ordinance
Fund 425 – Public Safety Complex

Be it Ordained by the Board of County Commissioners of Iredell County, North Carolina:

Section 1. Funds for this Amended Capital Project Fund will be provided from the following sources:

	Amended 3/20/2018	Amendment	Amended 6/5/2018
Financing Proceeds	\$ 11,000,000		\$ 11,000,000
Sales Tax Refund	-	75,730	75,730
Investment earnings	50,000	6,267	56,267
Kewaunee Reimbursement	-	15,733	15,733
Transfers from EMS SSD	500,000		500,000
Transfers from General Fund	9,330,464		9,330,464
	\$ 20,880,464	\$ 97,730	\$ 20,978,194

Section 2. The following costs shall be paid from this fund:

	Amended 3/20/2018	Amendment	Amended 6/5/2018
Salaries and Wages	\$ 63,824	34,895	\$ 98,719
FICA	4,884	2,670	7,554
Employee Health Benefit	275	100	375
Retirement	7,978	4,470	12,448
Professional Services - Design/Eng	338,500	(669)	337,831
Supplies-Departmental-Misc	-	377	377
Land	325,870		325,870
Site Work	-		-
Construction	14,677,158	71,424	14,748,582
Depreciable Assets	1,500,000		1,500,000
Financing Closing Costs	63,150	(15,537)	47,613
Contingency	425,000		425,000
Transfer to Jail Capital Project Fund	3,473,825		3,473,825
	\$ 20,880,464	\$ 97,730	\$ 20,978,194


Section 3. This Capital Project Fund shall continue until the project is complete.

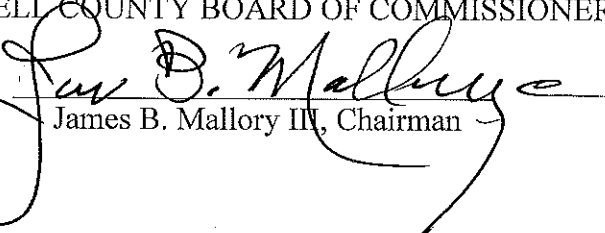
Section 4. Payments from this Capital Project Fund shall be authorized by the Acting County Manager or her designee. Payments from contingency may be approved by the Acting County Manager with a report to the Board of Commissioners.

Section 5. This Amended project is effective upon adoption.

Adopted this 5 day of June, 2018.

IREDELL COUNTY BOARD OF COMMISSIONERS


 Retha C. Gaither, Clerk to the Board


 James B. Mallory III, Chairman